

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	345.0	337.0	374.0
Pupils On Roll Special Ed Full-Time	40.0	33.0	33.0
Pupils On Roll SUBTOTAL	385.0	370.0	407.0
Pupils in Private School Placements	13.0	13.0	0.0
Pupils Sent to Other Districts Regular	134.5	139.0	160.0
Pupils Sent to Other Districts Special Ed	35.0	30.5	28.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,351,923	6,372,601	6,488,053
Total Tuition	10-1300	485	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	46,349	24,002	18,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,424	0
Subtotal - Revenues From Local Sources		6,398,757	6,398,027	6,506,053
Revenues from State Sources:				
School Choice Aid	10-3116	1,091,262	1,126,464	1,056,060
Categorical Transportation Aid	10-3121	45,265	45,265	45,265
Extraordinary Aid	10-3131	87,212	0	0
Categorical Special Education Aid	10-3132	345,041	345,041	345,041
Equalization Aid	10-3176	1,207,054	1,207,054	1,207,054
Categorical Security Aid	10-3177	40,270	40,270	40,270
Adjustment Aid	10-3178	13,849	0	0
Other State Aids	10-3XXX	2,197	24,809	71,745
Subtotal - Revenues From State Sources		2,832,150	2,788,903	2,765,435
Budgeted Fund Balance - Operating Budget	10-303	0	105,090	162,247
Withdrawal From Cap Res-For Local Share	10-307	0	113,305	0
Withdrawal From Maint. Reserve	10-310	0	47,096	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	100,000	0
Adjustment For Prior Year Encumbrances		0	562,631	0
Actual Revenues (Over)/Under Expenditures		-686,166	0	0
Total Operating Budget		8,544,741	10,115,052	9,433,735
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,380	0	0
Total Revenues From Local Sources	20-1XXX	6,380	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	123,639	83,962	71,368
Title II	20-4451-4455	9,583	6,554	5,571
I.D.E.A. Part B (Handicapped)	20-4420-4429	132,521	108,681	100,000
Total Revenues From Federal Sources		265,743	199,197	176,939
Total Grants And Entitlements		272,123	199,197	176,939
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	210,225	211,090	209,275
Total Revenues From Local Sources		210,225	211,090	209,275
Total Local Repayment Of Debt		210,225	211,090	209,275
Actual Revenues (Over)/Under Expenditures		-2,925	0	0
Total Repayment Of Debt		207,300	211,090	209,275
Total Revenues/Sources		9,024,164	10,525,339	9,819,949
Total Revenues/Sources Net of Transfers		9,024,164	10,525,339	9,819,949

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,908,471	1,861,612	1,827,732
Special Education - Instruction	11-2XX-100-XXX	391,566	461,394	443,897
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	15,572	0
Bilingual Education - Instruction	11-240-100-XXX	1,014	0	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,348	11,237	16,700
Before/After School Programs	11-421-XXX-XXX	172	18	0
Summer School	11-422-XXX-XXX	0	15,702	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,219,844	3,764,133	3,726,623
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,700	1,800	1,900
Undist. Expenditures - Health Services	11-000-213-XXX	61,209	63,236	62,674
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	142,864	166,295	167,936
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	95,642	12,007	34,388
Undist. Expenditures - Guidance	11-000-218-XXX	57,171	59,564	59,636
Undist. Expenditures - Child Study Teams	11-000-219-XXX	181,654	190,040	160,263
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,143	3,750	3,750
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	63,829	97,358	98,038
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,272	8,600	8,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	234,497	250,115	273,298
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	180,312	189,158	198,131
Undist. Expend. - Central Services	11-000-251-XXX	186,581	188,917	190,293
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	415,942	546,034	521,864
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	664,263	696,873	694,739
Personal Services - Employee Benefits	11-XXX-XXX-2XX	581,762	828,543	912,142
Total Undistributed Expenditures		6,097,685	7,066,423	7,114,275
Total General Current Expense		8,422,256	9,431,958	9,402,604

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	101,148	636,309	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	11,821	35,598	11,821
Interest Deposit To Capital Reserve	10-604	0	1,424	0
Total Capital Outlay		112,969	673,331	11,821
Transfer Of Funds To Charter Schools	10-000-100-56X	9,516	9,763	19,310
General Fund Grand Total		8,544,741	10,115,052	9,433,735
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,380	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	123,639	83,962	71,368
Title II	20-XXX-XXX-XXX	9,583	6,554	5,571
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,521	108,681	100,000
Total Federal Projects	20-XXX-XXX-XXX	265,743	199,197	176,939
Total Special Revenue Funds		272,123	199,197	176,939
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	207,300	211,090	209,275
Total Debt Service Funds		207,300	211,090	209,275
Total Expenditures/Appropriations		9,024,164	10,525,339	9,819,949
Total Expenditures Net of Transfers		9,024,164	10,525,339	9,819,949

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	355,090	444,499	339,409	177,162
--Repayment of Debt	-2,925	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	900,158	1,000,158	888,277	888,277
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	125,000	152,699	105,603	105,603
--Legal Reserve	0	0	0	0
--Tuition Reserve	100,000	100,000	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,585	\$11,681	\$11,575	\$13,471	\$12,299
Total Classroom Instruction	\$6,480	\$6,995	\$6,983	\$8,026	\$7,227
Classroom-Salaries and Benefits	\$5,962	\$6,449	\$6,577	\$7,538	\$6,796
Classroom-General Supplies and Textbooks	\$363	\$448	\$322	\$399	\$337
Classroom-Purchased Services	\$154	\$98	\$84	\$89	\$94
Total Support Services	\$1,669	\$1,708	\$1,624	\$1,788	\$1,635
Support Services-Salaries and Benefits	\$964	\$762	\$597	\$711	\$674
Total Administrative Costs	\$1,398	\$1,764	\$1,774	\$2,078	\$2,030
Administration Salaries and Benefits	\$919	\$1,301	\$1,415	\$1,718	\$1,665
Total Operations and Maintenance of Plant	\$969	\$1,140	\$1,143	\$1,538	\$1,351
Operations and Maintenance-Salaries and Benefits	\$429	\$416	\$235	\$267	\$261
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$72	\$49	\$38	\$53
Total Equipment Costs	\$32	\$260	\$74	\$1,724	\$0
Legal Costs	\$43	\$87	\$48	\$38	\$35
Employee Benefits as a percentage of salaries*	19.09%	19.93%	23.69%	27.94%	31.25%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared services with Morris Hills for CST.	0
Custodial and Maintenance Services	Shared services with Morris Hills to provide custodial services.	0
Others	We have a shared service agreement with our Township for lawn, snow plowing and garbage for use of facilities.	0
Others	We are a part of ACES for gas and Electric	0
Others	We participate in E-Rate	0
Transportation Services, including Fuel	Shared services with ESC for all transportation for send with middle and HS and special ed.	0
Purchasing	WE are part of the ED Data, MCESC and Middlesex purchasing cooperatives.	0
Technology Services	Shared service with Morris Hills for technology support 2 days a week.	0
Insurance Coverages and Benefits	We are in consortiums with Morris Essex Insurance Group and SAIF.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,430,327
(B) Estimated Net Taxable Valuation (as of 01/31/15)	443,860,000
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.4487
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,640,510
(E) Estimated Net Taxable Valuation (as of 01/31/15)	443,860,000
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.4961

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,430,327
(H) Estimated Equalized Valuation (as of 01/31/15)	443,860,000
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4487
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,640,510
(K) Estimated Equalized Valuation (as of 01/31/15)	443,860,000
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4961

NAME=Adam Zygmunt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$108,120
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$600
Total Bonuses Amount	\$8,000
Total Stipends Amount	\$4,800
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,799
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$6,576
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement payout not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid out at 1/260 of salary
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Adam Zygmunt

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Joanne Calabro

CATEGORY	MEASURE
Job Title	Other
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$108,000
Full-Time Equivalent (FTE)	0.8
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	208
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No accumulation of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No accumulation of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No accumulation of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Joanne Calabro

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Melissa Simmons

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$101,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,351
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$4,096
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement payout not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Melissa Simmons

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	